ESTIMATED REVENUE EFFECTS OF TAX PROPOSALS
(Proposals for Senate Finance Committee Markup - June 13, 1989)

Fiscal Years 1989-1994
[Millions of Dollars]

Item	1989	1990	1991	1992	1993	1994	1989-94
A. Tax Credit for Child Care and Child Health Insurance:							
1. Make child/dependent care credit refundable and increase credit for AGI less than $10,000	--	-25	-565	-1,763	-1,832	-2,000	-6,185
2. Child health insurance credit (50%)	--	--	-70	-1,473	-1,385	-1,368	-4,296
B. One-Year Delay and Simplification of Section 89 Nondiscrimination Rules (S. 1129)	-20	-57	--	--	--	--	-77
C. Telephone Excise Tax:							
1. Permanent extension	--	--	1,612	2,732	2,930	3,143	10,417
2. Modification of collection period	--	102	7	8	8	9	134
D. Require Estimated Tax Payments on Tax Liability for Certain Subchapter S Income	25	(1)	(1)	(1)	(1)	(1)	25
GRAND TOTALS	**5**	**20**	**984**	**-496**	**-279**	**-216**	**18**

Joint Committee on Taxation

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(1) Gain of less than $5 million.